

SFIS FAQs

Appropriation Account Information

Department Regular

Department Transfer

Main Account

Question: O&M funds for the different services use a different main account (3400) Air Force (2020) Army – why don't we use an O&M fund number as a standard across the board for all services similar to the WCF (4930)?

Answer: There are different O&M accounts for every service because Treasury issues Main Account per Agency. The Department of Defense is made up of 5 Treasury Agencies; therefore, Treasury sets up 5 individual accounts. In order to change this, OSD would need to recommend to Treasury that a change be made. This is not a change that can be made at the Agency level.

Question: What main account will be used for supplemental, the normal TUS Basic Symbol (Main Account) or pseudo-Basic Symbol (Main Account)? Note: This is a question that arose from an internal discussion for the Denver DEAMS team versus one from SFIS.

Answer: There are no "pseudo main accounts" for SFIS element A3 (Main Account). The only values that are allowed for A3 are those that appear in the FAST Book (pseudo accounts are not represented in the FAST Book). A true supplement does not have a new Main Account. For the DoD, the combination of Department Regular, Main Account, and Period of Availability will separately identify the supplemental appropriation from the 'original' appropriation.

Sub Account

Question: Need verification on SFIS data elements Sub Account's (A4) relationship to FACTs II?

Answer: Sub Account: Each of the 900 series of sub-account values is associated with specific general ledger account balance, as defined by the Treasury cross-walk for preparation of the SF 2108 (proprietary closing statement) – see part V of the USSGL Supplement.

Question: Will a 4 position sub account be established as part of SFIS, or will we create a new 4 position attribute in DEAMS known as "Limit" or Sub-Account?

Answer: Neither (Refer to Limits & Sub-Head Presentation)

Apportionment Category

Question: How does SFIS capture restriction of use for lump sum apportionments on the SF132, Apportionment and Reapportionment Schedule?

Answer: Further levels of detail, below the Apportionment Category, should be accommodated by other SFIS elements or Treasury mandated USSGL accounts.

Receipt Indicator

Question: How is the Receipt Indicator used?

Answer: This is used in the case of a receipt account, part of which Treasury has designated for expenditures. In this case, Treasury does not set up a new main account. Instead, the receipt account includes funds that are designated as expenditure funds. The total funding is tied to a receipt main

account. There is nothing else from Treasury perspective to separately identify that part of the funding is receipt and part is expenditure. When reporting the execution of the funding the use of the receipt indicator identifies the part of the receipt account that is truly receipt funds, and by inference those receipts in the account that have been reclassified by Treasury as expenditure.

Question: Is SFIS data element Receipt Indicator (A6) still required by Treasury?

Answer: Yes, including as a current FACTS II reporting element (see FACT II Attribute Definition Report, at: fms.treas.gov/ussgl).

Question: SFIS data element Receipt Indicator (A6) identifies accounts that have no fiscal year designator, so how will the data element values be applied?

Answer: This data element would be applied to the funds. For instance, applied to the funds deposited into receipt accounts, through the transactions recording those receipts. Therefore, identifying those receipts as receipts, or, in certain cases reclassifying those receipts as expenditures. The fiscal year is identified by the attributes linked to main account where the receipt or expenditure is recorded.

Question: Why get a receipt from an expired year?

Answer: Receipts don't expire, expenditure authority expires.

Sub Classification

Period of Availability

Reimbursable Flag

Fund Type

Advance Flag

Question: What is a possible scenario when advanced flag would be used?

Answer: An advance flag indicates an advance of funding. Where current year appropriation language authorizes the use of additional funds from the subsequent year program appropriation to pay compensation or benefits, the compensation and benefits is 'advance funded'. In this case, the current year budget authority is increased, and the subsequent year budget authority is decreased, by the amount of the advance funding.

Question: How does the SFIS data element Advance Flag (A11) treat yearend Pre-Closing and Closing Entries for "F" transactions?

Answer: Indicates advance funding. Where current year appropriation language authorizes the use of additional funds from the subsequent year program appropriation to pay compensation or benefits, the compensation and benefits is 'advance funded'. In this case, the current year budget authority is increased, and the subsequent year budget authority is decreased, by the amount of the advance funding.

Authority Type

Availability Time

Borrowing Source

Question: Need verification on SFIS data elements A14's relationship to FACT II?

Answer: Borrowing source values are required to be reported with specific general ledger accounts, such as 4141 – realized borrowing authority (see part IV of the USSGL supplement). The underlying capability is that, along with the balance of borrowing authority realized, the reporting entity needs to identify the source of the borrowing.

Definite/Indefinite Flag

Public Law Number

Question: SFIS data element Public Law Number (A16) to be used for new funds master or assigned transactions?

Answer: This is a FACTS II reporting requirement. Primarily to identify the public law that authorizes certain budgetary actions requiring separate disclosure in SF-133, Report on Budget Execution and Budgetary Resources.

Question: What is an example for the element "Public Law"?

Answer: This is a reporting requirement in FACTS II. It is primary to identify the public law that authorizes certain budgetary actions requiring separate disclosure in the SF-133, Report on Budget Execution and Budgetary Resources.

Example: A Congressional restriction and/or authority as to time, purpose or scope for a particular situation prescribing beyond the normal TAFS definition or budget authority.

- For several fiscal years the Army had specific language in the Missile Procurement Appropriation restricting its reprogramming authority threshold to be zero dollars. This then require the Army to report and obtain congressional approval for all reprogramming actions within the Missile Appropriation.
- The Civil Works Appropriations Bills required that the Corps of Engineers outsource contracts for a certain percentage of the work to perform dredging of water ways. The actual percentages were required to be reported back to Congress.

Program Report Code

Question: Explain the character length of SFIS data element A17. It does not go with example provide in the SFIS data structure.

Answer: OMB Circular A-11, Section 121.7 specifies that the reporting categories use a value of 1-100. This is the basis of the SFIS character length of 3. Examples would be 1, 15, 100, and they could be configured as 001, 015, and 100.

TAFS Status

Year of Budget Authority

Direct Transfer Agency

Question: Is the SFIS data element "Direct Transfer Agency" (A20) a reporting requirement?

Answer: Yes. This is a Treasury FMS reporting requirement in FACTS II.

Direct Transfer Account

Transfer To/From

Deficiency Flag

Question: What will happen if you spend more than you have? (ADA/1517 concerns?)

Answer: There is a deficiency flag element that will indicate whether you have spent more than you have been allocated.

Availability Type

Expiration Flag

Financing Account Indicator

Budget Program Information

Budget Function/Sub Function

Budget Activity

Budget Sub Activity

Budget Line Item

Major Acquisition

Question: Who is the master repository of APUID? Where?

Answer: This is to be determined in a subsequent phase of SFIS by the Budget Team.

Question: Is there a MDEP Management Decision Package represented in the SFIS data structure?

Answer: There is not an individual element 'MDEP' in the SFIS. However, the objectives of MDEPs to identify specific organizations, programs, and functions and tie execution and resources to those, is accomplished in the SFIS through the use of the Appropriation, Budget/Program, Organization and Cost Accounting element categories within the SFIS.

Question: How is a MDEP Management Decision Package represented?

Answer: There is not an individual element 'MDEP' in the SFIS. However, the objectives of MDEPs to identify specific organizations, programs, and functions and tie execution and resources to those, is accomplished in the SFIS through the use of the Appropriation, Budget/Program, Organization and Cost Accounting element categories within the SFIS.

Question: Do MA rules still apply to working capital, etc funds?

Answer: Under SFIS phase I, the current business rules apply to major acquisition as it pertains to Procurement and RDT&E. The MA definition will continue to expand.

Question: Where are we getting execution files?

Answer: DCD.

Question: What are we using as the authoritative system for major acquisitions?

Answer: This will be addressed in phase II at which time authoritative systems will be chosen.

Object Class

Object Sub-Class

Contingency Code

BEA Category Indicator

Organizational Information

Organization Unique Identifier

Question: Confirm definitions/use of SFIS data element Organization Unique Identifier (OUID)?

Answer: PR Response required.

Question: Organizational Information – “who is using the resources”

Answer: The funding source identification is used for purposes of accomplishing funds control and is represented by an Allocation Unique Identifier (AUID). As funds are distributed within the Department either vertically or horizontally, the organization controlling the ability to execute those funds is reflected by the Organization Unique Identifier (OUID). Essentially, each vertical or horizontal distribution of funds equates to an update of the OUID. The combination of the AUID and the OUID represents the Standard Accounting Classification. The Standard Accounting Classification must be referenced by every transaction generated during the execution of the budget through procurement, payroll processing, or any other spending processes. Further, SFIS data elements referenced through the AUID (including appropriation, budgetary, and organizational information beyond the scope of the Standard Accounting Classification) must be used to support funds control where applicable.

Question: Who is the master repository of OUID? Where?

Answer: PR needs to review and/or modify this response. For the interim it is basically within each Service Branch to control through either the UIC or DoDAAC or combination thereof. It is to be re-determined once the ability to use Global Force Management capability to create OUID.

Question: What is the OUID implementation timeline?

Answer: The OUID will be implemented in phases during FY 2006 and 2007. The OUID will only be the higher level of all org id's, it will not replace the current agency id numbers.

Question: What happens when you have more than 1 funding source for an OUID? Will this mean a different AUID? How will we track this within the OUID registry?

Answer: An OUID may have more than one funding source. If it does, this funding source will carry a different AUID. Funding will not be tracked within the OUID registry. Allotments will be recorded in the appropriate accounting system.

Agency Disbursing Identifier

Question: Review the use of DSN/ALC for the 8 digits to incorporate the standardization?

Answer: ALC is assigned by Treasury to define the disbursing office. Treasury has allowed DoD to use DSSN to define the disbursing office (Treasury recognizes DSSN as their ALC). Currently ADSN is not a Treasury approved code to be used in place of the ALC. OSD would need to propose to Treasury that ADSN will be used as the DoD ALC, and have this approved by Treasury. However, it would need to be determined if there would be an enterprise benefit to proposing that change.

Agency Accounting Identifier

Question: Does the SFIS data element "Agency Accounting Identifier" (O3) also identify contractors?

Answer: This element identifies the DoD accounting activity responsible for a transaction. Therefore, there would be no values for non-DoD entities, such as contractors. As a follow on answer: Contractors have a vendor number or in some cases the Business Partner Number (BPN) for the private sector to do business with the Federal Government. See SFIS data element Trading Partner Number or Business Partner (TP3).

Question: How does SFIS identify and/or address the identification of an Operating Agency (OA)?

Answer: TBD

Transactional Information

Transaction Type

Question: Should DoD Transaction Codes (SFIS Element T1) FMR-003 and FMR-004 be added to the USSGL Library?

Answer: FMR-003 and FMR-004 are required to post the transaction for an intermediate level activity issuing obligation authority to a field activity and the field activity receiving the authority. These transactions are demonstrated in the TMA Case Study.

USSGL Account Number

Debit/Credit

Begin/End Indicator

Transaction Effective Date

Transaction Post Date

Transaction Amount

Allocation Unique Identifier

Question: Define SFIS data elements "Allocation Unique Identifier" (T8) and how the data element is used and for what purpose?

Answer: The Allocation Unique Identifier (AUID) is a data element that represents a fund authorization at the Treasury Appropriation Fund Symbol, Budget Activity, Budget Sub-Activity, Budget Line Item level. The AUID relates a cycle of financial business events from Appropriation and Apportionment, through Allocation and Allotment. This AUID relationship facilitates tracking of distribution, execution, and funds control through the general ledger transaction process. BEIS or the target accounting system assigns the AUID at the time of an initial allocation of funding.

Question: How will SFIS identify the Defense Agency and/or allottee under the Allocation Unique Identifier?

Answer: It should relate to the Allocation Unique Identifier (AUID) in conjunction with the applicable Organization Unique Identifier (OUID).

Question: What are the mandatory data elements within SFIS that directly link with the Allocation Unique Identifier (AUID)'s?

Answer: The AUID references 8 data elements. Those 8 data elements need to be submitted to BEIS, when requesting an AUID be established (the current approach is that BEIS will assign AUID's). Therefore, those 8 elements (Department Regular, Main Account, Period of Availability, Budget Activity, Budget Sub-Activity, and Budget Line Item) are the mandatory elements needed. Those eight elements should be stored in GFEB's system, but only the AUID should need to be communicated back and forth between GFEBs and other systems.

Question: What is the SFIS line of accounting (LOA)?

Answer: In the "to be" environment, SFIS is a net-centric relationship where the SFIS elements replaces the LOA. The SFIS elements are link together with various transaction elements. The key critical elements are the Allocation Unique Identifier (AUID), Organization Unique Identifier (OUID) and (DUID).

Question: Can AUID Pedigree data be added after creation? I.e....allocation may occur, but BAG/SAG may not be known until allotment.

Answer: All six SFIS elements that make up the AUID Pedigree, if applicable, should be known when the AUID is created because the elements are known and available at the budget stage.

Question: Reimbursement Flag (A9) is not currently a pedigree element of the AUID. Plus the A9 only identifies Direct or Reimbursable. First, A9 is affiliated with the Main Account (A3). IN GFEBs, we have affiliated the main account (OM & FH) with a sub-account = direct (D); automatic reimbursement (A); and funded reimbursement authority (F). Secondly, SFIS A9 values are limited to D and R. An appropriation can have only one type of Reimbursement Authority; either FRA or ARA. So the question is: Should the AUID pedigree or attributes be expanded to include A9?

Answer: No. Reimbursement Flag should be tracking budgetary obligations by what's reimbursable or direct. Furthermore, one main account can receive both direct and reimbursable authority. Therefore, there is not a 1 to 1 relationship to AUID, or the main account.

Exchange/Non-Exchange Indicator

Question: Army Medical Command receives private funds for medical research (CRADA), is this an exchange? How does the money get reported?

Answer: Simple answer is No. Except if Congress specifically authorizes an augmentation to the R&D appropriation. Any costs associated with the revenue could offset collections. Need to know more information to definitive answer this question.

Question: Does the Exchange/Non-Exchange Indicator code (T9) pertain to seller or does the buyer need to use also?

Answer: Only for the seller, because will not be recording a revenue. Please note that the T9 will only relate to revenue. While transfers and appropriations are inflows of resources, they are classified by FASAB SFFAS #7 as source of financing, not revenue.

Answer: T9 is used to identify whether the revenue balance being reported is exchange revenue (X) or non-exchange revenue (T). An example of exchange revenue is revenue that is received by a working capital fund for provision of depot services. An example of non-exchange revenue would be a grant.

Question: Exchange/Non-exchange Indicator (T9) – Does this field generate revenue from General Fund? Close- business rule for SFIS says that if revenue account is posted, the indicator has to be applied- whether or not we post revenue in the general fund is irrelevant.

Answer: The field value is not technically dependent upon the fund type, but rather the nature of the receipt. Proceeds from sale of goods should be identified as exchange revenue, while donations, collection of certain fees, etc., should be identified as non-exchange revenue.

Question: If a receipt is non-exchange revenue classified as a non-expenditure transfer-in, then how does this get reported?

Answer: Yes, an appropriation can not be augmented without Congressional authorization. If an augmentation then the funding is a budgetary issue a non-expenditure transfer-in is required to be returned to the Treasury, except when there is Congressional authority to do otherwise. Normally there is a set procedure to return collections back to the Treasury to preclude the augmentation of an appropriation that has received non-exchange revenue classified as a non-expenditure transfer-in.

Question: The How does the Exchange/Non-Exchange Indicator code relate with respect to when the Army receives a percentage of money from the USPS based on stamp sales to support breast cancer research? Then does the Exchange/Non-Exchange Indicator code affect cash increases the Army's R&D appropriation?

Answer: It sounds like a Grant and a Non-exchange, but there are not enough details to make a conclusive response.

Custodial/Non-Custodial Indicator

Question: What is the definition for the SFIS data element Custodial/Non-Custodial Indicator (T10) and provide an example?

Answer: This is a reporting requirement supporting the CFO Act Statement of Custodial Activity for the Department, and is also included as a FACTS I reporting requirement (see FACT I Attribute Definition Report, at: <http://fms.treas.gov/usssl>), to support the same CFO Act statement at the consolidated government level. The Statement of Custodial Activity reports collections and disbursements on behalf of others. For instance, current year receipts of seized Iraqi Cash are recorded in the Statement of Custodial Activity, along with any disbursements on behalf of the Iraqi people made during the year. Any remaining cash balances are reported in the balance sheet, as non-entity assets.

Foreign Currency Code

Country Code

Question: Why are the codes used in the example column of the spreadsheet 2 digits, yet the field length indicated in that spreadsheet are 4 digits? Is the field left or right justified and is it filled with zeros or blanks?

Answer: This data element currently has an action item against it within the SFIS Matrix spreadsheet. The AT&L data element owner will have to address this issue.

Entity/Non-Entity Indicator

Covered/Uncovered Indicator

Current/Non-Current

Question: Is the Current/Non-Current element an estimated amount?

Answer: Depends, This is an OMB requirement to evaluate outstanding obligations as of the fiscal year end that will be classified as either current or non-current as a liability. Current/ Non-Current indicates those liabilities that will be liquidated with current resources. For instance, liabilities that are expected to become due and payable within a year are generally considered to be a current liability. That is correct. Also, note that estimate/actual is not relevant to this indicator. The liability amount is either actual or estimated. This indicator says when the amount (whether it is actual or estimated) is expected to be paid. There will also be some complicated issues about how to apply this element at the transaction level.

Demand Unique Identifier

Question: Will the contracting officer see more than the DUID and dollars?

Answer: In the interim while the legacy systems remain there will be some duplicate annotations on fiscal documents to ensure continuity of operations flow of fiscal documentation.

Question: If the contracting officer (CO) does not see more than the DUID, then how does the CO determine the funds are the appropriate year and type?

Answer: This is to be determined in a subsequent phase of SFIS by Kim Pisall, AT&L

Question: Will the CO still be responsible to certify that the funds are available?

Answer: A contracting officer should not be certifying funds for internal control reasons. There is a separation of duties and the certification is executed either by an Accounting or Budget Officer or Program Manager who has authority to certify funding. The only function a contracting officer does have is to review as a safety check after the real certifications of funding has taken place.

Question: Define Demand Unique Identifier (DUID) (T16).

Answer: This is to be determined in a subsequent phase of SFIS by Kim Pisall, AT&L

Question: Who is responsible for the DUID registry?

Answer: OUSD (AT&L) is the steward of the data element with the responsibility for defining the element and associated business rules. The Defense Business Senior Acquisition Executive (DBSAE) will be responsible for the execution of the DUID registry.

Question: Is the DUID at the demand line item level, which is created as part of the purchase request?

Answer: Yes.

Expense Type

Question: Define additional SFIS data element, Expense Type Definition (T17).

Answer: The expense type element identifies a category of accrual based outflow of economic resources, during a period, as a result of rendering services, delivering or producing goods, or carrying out other normal operating activities.

Revenue Type

Question: Define additional SFIS data element, Revenue Type Definition (T18).

Answer: The revenue type element identifies a category of accrual based inflow of economic resources, during a period, as a result of sale of goods and services, gains from the sale of exchange of assets, interest earned on investments, donations, and other increases in fund balance.

Liability Type

Question: Define additional SFIS data element, Liability Type Definition (T19).

Answer: The liability type element identifies a category of a legal requirement to use future economic resources to satisfy amounts owed or reasonably anticipated to be owed.

Trading Partner Information

Question: Where is the Trading Partner Information going to be derived from?

Answer: TP1 is found in the ink is in the source column of the SFIS Matrix, Tab Data Structure View. It will take you to the USSGL Supplemental to the Treasury Financial Manual Web Page. Click on Section IV, and then click on Section IV entire file. This will take you to Section IV, scroll to page IV-4. The values for TP1 are as follows:

F – Federal

N – Nonfederal

TP2 is same as TP1 except the link will take you to the Treasury Financial Management Service Web Page, then click on single PDF file, under the FAST Book (single files). This will take you to the source page. Then go to bookmark, select Part IV, Index of Agency Codes.

This list of values is too long to list. The example Column provides examples.

TP3 is same as TP1 except the link will take you to the BPN website, which is the government source to assign a unique Business Partner Number. During DoD transition the DoDAAC with prefix of DoD will identify. The BPN is the official federal site for other agencies using either the DUNS as the BPN. See website referenced below.

Non-Federal Business Partner = DUNS

DoD Business Partner = "DoD" plus DoDAAC

Other Federal Business Partner = BPN

Question: Trading Partner Information: Where is this information going to be derived from? (Source data comes from "which" system?)

Answer: TP1 is found in the ink is in the source column of the SFIS Matrix, Tab Data Structure View. It will take you to the USSGL Supplemental to the Treasury Financial Manual Web Page. Click on Section IV, then click on Section IV entire file. This will take you to Section IV, scroll to page IV-4. The values for TP1 are as follows:

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TP3 is same as TP1 except the link will take you to the BPN website, which is the government source to assign an unique Business Partner Number. During DoD transition the DoDAAC with prefix of DoD will identify. The BPN is the official federal site for other agencies using either the DUNS as the BPN. See website referenced below.

Non-Federal Business Partner = DUNS

DoD Business Partner ="DoD" plus DoDAAC

Other Federal Business Partner = BPN

Federal/Non-Federal Indicator

Trading Partner Indicator

Business Partner Number

Question: Global Master list for: CCR – DLIST, CEFT – DCD, BPN – BPN.ORG

Answer: This is to be determined in a subsequent phase of SFIS by Kim Pisall, AT&L.

Cost Accounting Information

Funding Center

Question: Define SFIS data elements Funding Center (CA1)?

Answer: This cost accounting element will be defined subsequent to Phase 1.

Work Center Group

Work Center

Project

ABC Activity

Cost Element

Job Order Number

Commodity Code

Question: Define SFIS data elements Commodity Code (CA8)?

Answer: This cost accounting element will be defined subsequent to Phase 1.

Transaction Quantity

Unit of Measure

Asset Type

Asset Unique Identifier

Question: Confirm definitions/use; IUID?

Answer: This is to be determined in a subsequent phase of SFIS by Kim Pisall, AT&L

Question: What are the differences and/or relationships between the various unique identifiers? For example RPUID vs. UID for Personal Property assets?

Answer: In general terms the unique identifier is used to instill standardization and matching when reporting a specific element. Whether the element is an organization, type of asset or a serial number. The example in this question is making a distinction between two classes of assets, while separating elements the identification within each of the two asset classes.

Question: Who is the master repository of RPUID? Where?

Answer: This is to be determined in a subsequent phase of SFIS by AT&L.

Resource Identification Code

Question: Define SFIS data elements Resource Identification Code (CA13)?

Answer: This cost accounting element will be defined subsequent to Phase 1.

Business Enterprise Architecture (BEA)

1. How to get standard EDI transactions to SFIS compliant?

Answer: Requires response for the system element within FMTT.

2. Is there a list available of all the authoritative sources of data?

Answer: Yes, the SFIS Matrix Tab (Data Structure View) is on the OUSD, Financial Management Transformation Team Web page. The document provides the source or reference with a link to the applicable web page. In some cases there are multiple sources (e.g. Treasury and OMB) or you need to follow the instructions in the value column in the document located at the Tab called "Data Structure View".

Element: Item Unique Identifier

3. Who is the master repository of IUID? Where?

Answer: This is to be determined in a subsequent phase of SFIS by Kim Pisall, AT&L.

Element: Multiple Elements

4. Appropriation Account Information – “what resources are used”

Answer: The Department’s standard accounting classification is a subset of the overall SFIS. The accounting classification is used to identify the appropriation main account, budget program (including object classification), and organization being charged for a particular business transaction. The accounting classification is represented by a subset of information from the following SFIS components:

- Appropriation Account Information – “what resources are used?”
- Budget Program Information – “why the resources are used”
- Organizational Information – “who is using the resources?”

5. Budget Program Information – “why the resources are used”

Answer: Could not determine what was being asked. Sounds more like a statement than a question.

SFIS Phase II

Question: What is the timeline for Phase 2? Cost Accounting elements-need definitions?

Answer: Phase two started on 10/01/05 and is scheduled to be completed by 02/28/06. This SFIS is aligned with the BEA version releases. This cost accounting element will be defined subsequent to Phase 1.

Question: Will phase II address manpower personnel costs? If not, how can you get an accurate look at costing for total program?

Answer: The definition of Program for a given SFIS phase is governed by the APUID working group. SFIS phase II will expand definition to include all other relevant appropriations of an MDAP **except** those costs that are associated with Manpower

6. What are the optional SFIS data elements?

Answer: There are no optional data elements. The AUID will reference only the 8 elements above. It is not intended to be a 'free' reference number that individual systems can assign what data they want to be reference.

7. What SFIS data elements are required on the daily trial balance?

Answer: Consistent with GAO Core Financial System Requirements, and, at a minimum, a system should provide capability to generate trial balances at the Treasury TAFS level (SFIS elements A1: Department Regular, A2: Department Transfer, A3 Main Account, A4 Sub-Account, A10: Fund Type, B2 – B4: Budget Activity/Line Item Elements, B5: Major Acquisition, and Organization elements O1 – O3). In addition, Trial balance reporting should be able to include multiple GL account balances for individual SFIS elements, if they are applicable.

SFIS Conference Calls

Question: How can I participate in the weekly SFIS teleconferences?

Answer: Contact Ray Bombac at the following email address Raymond.Bombac@osd.mil.

8. Are other Domains working on development of SFIS data elements?

Answer: Yes, many of the SFIS data elements are jointly or solely owned by Domains other than Financial Management e.g. Human Resource Domain owns Defense-level Organization; Acquisition owns Trading Partner Number; and Logistics owns Commodity Code.

Over the last year, FMD conducted several workshops involving all of the Domains/Mission Areas and many of the Components. As a result of the workshops, we updated SFIS to reflect Domain/Component requirements and conducted individual SFIS briefings to Treasury, OMB, DoDIG, BMSI, each Domain, and USD(C).

9. What are the drivers behind SFIS?

Answer: From an authoritative guidance perspective, SFIS is driven by OMB circular A-127 requiring financial management systems to reflect a financial information structure consistent with the U.S. Government Standard General Ledger. Additionally, the National Defense Authorization Act requires and information infrastructure, which at a minimum integrates, budget, accounting, program information, systems and performance.

In order to standardize financial reporting across DoD Components, we must use a common business language that allows people and systems to talk with each other using a standard business data structure.

BEIS Questions

Question: BEIS-Accounting Adjustments: BEIS will crosswalk legacy accounting system data to SFIS for reporting purposes. If accounting entries that have already been crosswalk need to be adjusted. Will there be any issues in doing this? For example: on the 1081/JV will the Line of Accounting (LOA) display both SFIS and the legacy accounting line?

Answer: BEIS needs to respond to this.

Question: Have the system impacts on preventative maintenance, as a result of various data problems, been addressed.

Answer: BEIS needs to respond to this.

Global Force Management (GFM)

Question: Global Force Management (PowerPoint Presentation) –OSD? This relates to the Organization Unique Identifier (OUID)

Answer: PR Response required.

Question: Will the emerging systems be required to use GFM in order to be SFIS compliant for the IRB Process?

Answer: Not for Phase I. Phase I definition is to uniquely identify each organization. Acceptable values include, but are not limited to UIC, PAS, RUC, DoDAAC, EIN, TIN.

Question: Will there be a different hierarchical structure or one structure depending on the view (force, financial, etc)? Who will maintain those hierarchical structures and what level will be defined in the hierarchy?

Answer: The structure will be defined by the owning organization, i.e. Army. There will be a static node structure based on chain of command, but it will have the capability to create other hierarchical structures to define relationships between organizations, for example, funding distribution. Each organization owner, i.e. command, in accordance with Title 5, 10, 14, 32 and 50 will maintain their own hierarchical structure and define the number of levels that they will have.

Question: Will funds allocation have to verify that the funding hierarchy exists prior to assigning funds to the organization?

Answer: Yes

Question: Do all organizations already exist?

Answer: All organizational entities must be a subset of the Force Structure. If a particular entity is not included, then the Force Structure POC should add it. However, linkages between organizations (ex: financial funding streams) are part of the hierarchy which is not yet built.

Question: Does the force structure reflect authorized or assigned billets.

Answer: Authorized individual billets based on where the billets are authorized in the Congressional Budget. For example SOCOM is not authorized military billets. They are actually authorized by a military service per the force developers and are then assigned to SOCOM, so linkages exist via default nodes.

Question: IT Portfolio Governance Structure: will a structure exist to link resources governance of IT investments to the force structure in GFM?

Answer: It does not exist today. The process owner needs to define the linkages. The transition plans need to identify when and who will be responsible to define those attributes. The current scope of the OUID is to uniquely identify organizations not to link the IT investments to those organizations.

Question: How does Global Force Management (GFM) tie into SFIS?

Answer: PR needs to respond to this.

Question: How does financial data link into the Global Force Management (GFM) information? As a Financial Manager and not a systems person, I didn't see the connection.

Answer: PR needs to respond to this.

Question: What is the GFM OUID?

Answer: It is a number only used by the computer to ensure uniqueness; also houses a name and a derived name for human consumption. It is similar to the use of an IP address to uniquely identify every computer attached to the Internet, but the user searches to find a particular website by name.

Question: What software is being used for GFM?

Answer: The GUI is just how data is entered but it is tied to other organizations building their force structures and linkages using Oracle, My SQL, etc.

Question: How does GFM get tied to a shipbuilding program element?

Answer: There will be a force structure in future time associated with it so prior to obtaining funding to build a ship you must have an OUID defined from the point of authorization.

Question: How does GFM get tied to an RDT&E program element?

Answer: Organization that is performing the research ties it in based on the possible end product developed from the research.

Question: How does GFM depict a Joint Task Force, composite forces coming together to deploy that are supported financially from components.

Answer: Linkages are depicted, but nodes remain according to actual force structure, so you can now view the links from component view or joint view. Funding may be a combination of funding for the actual contingency and supplemental funding by the component

UIC

Question: How are the UIC's being populated and from what source will they be derived?

Answer: The Services are the source of the UIC. Each Service has its own guidance for creating a UIC. The Army's reference is: AR 220-20 "Army Status of Resources and Training System (ASORTS)—Basic Identity Data Elements (BIDE)", dated 19 April 2004. If your system requires UIC, you will get that information from the Service and populate your system in whatever fashion necessary. The Services are populating GFM Org Server. The Services will populate or provide the

information needed to populate the OUID Registry. Once the Org Server and OUID Registry is implemented, they will be your source for Org information and OUID information, respectively.

Question: What is your view of the Army's UIC as the SFIS OUID?

Answer: PR needs to review and/or modify this response. For the interim with all the users of the DoDAAC and UIC to identify an organization will continue to exist until the formalization and issues of an OUID based on the Global Force Management ability to assign unique identification to all DoD elements (nodes).

Question: Will the DoDAAC address be included as an attribute?

Answer: It can be added as an alias that is time based (during a designated period). The process owner for the attribute (logistics) would have to define it as a requirement and build the relationships.

Question: Does the database include Reserve and National Guard?

Answer: Yes.

Question: Is the database classified or non-classified?

Answer: Both.

Question: How is the force structure tied to the authorization?

Answer: It is tied in information exchanges in the data model. Ex: Node Types: billets, vehicle crews (used by command and control system to track forces via GPS), doctrinal (administrative or functional structure, i.e. squadron, accounting center)

IGT

Question: How does the FMR differentiate between a Military Interdepartmental Purchase Request (MIPR) and Economy Act Order?

Answer: Economy Act Orders – the definitive authoritative guidance is the Act itself. Title 31 includes the Economy Act. The Economy Act establishes the legal authorities for federal intragovernment type operations. This goes way back to when agency operations were funded by tax revenues appropriated by Congress for those agencies operations. Those operations used those appropriated funds to go out to private contractors and 'buy' the 'stuff' that the federal government needed to operate. Eventually, it was realized that 'stuff' could be more economically provided by one federal agency to one or more other federal agencies. Cutting out the private vendor, where it was economical to do so. Now, in addition to tax payer funding, those producing federal agencies would also be funded by revenue from their federal agency 'customers'. Congress needed to establish a legal basis for this type of funding (all funding to federal agencies is controlled by the people – through Congress). The Economy Act provided the legal authority for intragovernmental operations. The economy act legally authorizes the Army general fund to 'buy' stuff the Army Working Capital Fund, DLA, or NASA, for instance, as long as it is more economical than 'buying' from a private company. DoD Instruction 4000.19 is the department's policy for implementing the

legal requirement of the Economy Act. Therefore, it is not a matter of a MIPR vs. an Economy Act Order. An intragovernmental/intergovernmental 'buy/sale' transaction is an 'Economy Act' transaction. A MIPR is an ordering instrument that is used to execute an intragovernmental/intergovernmental 'buy/sale' transaction (an 'Economy Act transaction'). A MIPR and an Economy Act Order are referring to the same thing – an order for an intragovernmental/intergovernmental 'buy/sale' (or Economy Act Transaction). As the IGT Initiative addresses reimbursable orders (intragovernmental/intergovernmental 'buy/sale'), it is also addressing Economy Act Orders.

Question: The BEA notion is that the provider will add the demand fulfillment vehicle data to the demand (DUID). If the 'obligation info' is for contracting of for personnel related items; then the applicable business system will update the DUID registry. The question comes in the Intra-governmental transaction area: i.e., when and how do the IGT partners update the DUID registry? OR should we, the accounting system, simultaneously commit and obligate for the IGT demands?

Answer: The new CONOPS lays out the IGT process; it doesn't go to the system solution level, just the process level. It is up to the accounting systems to go to that level of detail. DUID will become a reference number in whatever IGT solution is created. DUID becomes the reference for the buyer and seller. Further discussion of this question can be directed to Kim Pisall.

BA/BSA/BLI

Question: I understand that Army Budget is saying they will add the BAG/SAG to the allotment rather than to the allocation. SFIS elements most closely related to BAG/SAG are B2 and B3. Budget Activity (B2) and Budget Sub-Activity (B3) are AUID pedigree element. If so, then the question is, will BEIS allow the posting of or request for an AUID without all the AUID pedigree elements? Is there a different answer if we agree to provide an update to the AUID registry at the allotment stage but prior to establishment of a demand (PR)?

Answer: Budget Activity (BA), Budget Sub-Activity (BSA), and Budget Line Item (BLI) is a further desegregation of an appropriation. Budget Activity, Budget Sub-Activity, and Budget Line Item exists as soon as the budget is appropriated (and even before-in the formulation stage) and goes throughout the distribution and execution transaction cycle. BAG, SAG will most likely be at BSA, BLI level. BA, BSA, & BLI are an enterprise requirement to be recorded throughout the transaction cycles. BEIS will either provide this information to the agency (if BEIS accomplishes funds distribution) or the agency (if the component does funds distribution will provide it to BEIS, this is up to the agency to discuss with the BEIS team).

Question: What is the relationship of FACs to SFIS?

Answer: FACs is similar to the contingency code within SFIS. FACs would most likely be covered by OUID or contingency code.